

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

United States of America : Hon. Dennis M. Cavanaugh
v. :
: Criminal No. 08-728
Robert Gonzalez & Geraldine Manuel : **SEALED AFFIDAVIT**
STATE OF NEW JERSEY :
: ss:
COUNTY OF ESSEX :

LORRAINE S. GERSON makes the following statement:

1. I am an Assistant United States Attorney for the District of New Jersey and, in that capacity, have responsibility for prosecution of the within captioned matter.

2. I have read the attached Application for an ex parte Order to disclose tax returns and return information and the statements contained in it are true to the best of my knowledge and belief.

I hereby declare, under penalty of perjury, that the foregoing is correct and true.


LORRAINE S. GERSON
Assistant U.S. Attorney

Executed on 1/20/09, 2009

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

United States of America	:	Hon. Dennis M. Cavanaugh
	:	
v.	:	Criminal No. 08-728
	:	
Robert Gonzalez & Geraldine Manuel	:	SEALED APPLICATION FOR AN
	:	EX PARTE ORDER TO DISCLOSE
	:	TAX RETURNS AND RETURN
	:	INFORMATION

Comes now Ralph J. Marra, Jr., Acting United States Attorney for the District of New Jersey (the "Applicant"), pursuant to 26 U.S.C. § 6103(i)(1), and makes application for an ex parte order directing the Internal Revenue Service to disclose to the Applicant, and to Lorraine S. Gerson, Assistant U.S. Attorney, Postal Inspector Jeffrey T. DeFuria, United States Postal Inspection Service, Special Agent Michael McGarry, Internal Revenue Service, and any officer or employee of any federal agency who may subsequently be assigned to this matter, tax returns and return information for the taxable periods 2001 to 2004 for the taxpayer Geraldine Manuel (DOB 2/20/1952; SSN 149-44-6808) and permitting the Applicant to disclose these items in a judicial proceeding pertaining to the enforcement of federal criminal laws.

In support of this application, the Applicant alleges and states the following:

1. On September 30, 2008, a federal grand jury sitting in Newark returned a one-count indictment against Robert Gonzalez

and Geraldine Manuel, charging them with conspiracy to commit mail and wire fraud in violation of 18 U.S.C. § 1349.

2. As described more fully in the indictment, defendant Geraldine Manuel is charged with, among other things, receiving in excess of \$100,000, as well as numerous valuable gifts, for her participation in a false invoice scheme for the period beginning in or about October 2002 and continuing through approximately December 2003. In return for these payments and gifts, the Indictment charges that defendant Geraldine Manuel, who was the comptroller and chief financial office of Comstock Images, Inc., issued and signed Comstock checks payable to other members of the conspiracy as payment for invoices that she knew were fictitious and false.

3. A comparison of the tax returns for the tax years 2002 and 2003, with bank and other records reflecting the payments received by defendant Geraldine Manuel, is relevant to and probative of whether defendant reported or concealed the income she derived from the conspiracy. Also, a comparison of the tax returns for 2001 and 2004 with the tax returns for the years of the fraud - 2002 and 2003 - will help to put the defendant's reported income in context and provide a more complete perspective of the defendant's claimed and actual earnings during that time period.

4. There is reasonable cause to believe that the requested tax returns and return information will fail to show the income derived by defendant Geraldine Manuel from the proceeds of the fraud and thereby establish both the concealment of this unlawfully derived income and defendant Geraldine Manuel's guilty state of mind.

5. For these reasons, among others, the tax returns and return information are probative of a matter in issue relevant to establishing the commission of a crime or the guilt of a party.

6. The requested tax returns and return information are sought exclusively for the preparation and use at trial in the above entitled case. No disclosure will be made to any other person except at trial or in accordance with the provisions of 26 U.S.C. § 6103 and 26 C.F.R. § 301.6103(i)-1.

7. The information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source. A trial subpoena requesting taxpayer return information served upon defendant Geraldine Manuel would, in all likelihood, be met with an assertion of the Fifth Amendment Privilege against self-incrimination.

8. The Applicant, Assistant U.S. Attorney Lorraine S. Gerson, Postal Inspector Jeffrey T. DeFuria of the United States Postal Inspection Service, and Special Agent Michael McGarry of the Internal Revenue Service are personally and

directly engaged in preparing this case for trial and the information sought is solely for such use.

9. The Applicant, the Acting United States Attorney for the District of New Jersey, makes and authorizes this application.

WHEREFORE, Applicant requests that this Court enter an order, ex parte, on this application, granting disclosure by the Internal Revenue Service of the taxpayer returns and return information specified in this application, and directing that this application and the Order and any other papers in this matter be sealed until further Order of the Court, except that a copy of this Order may be served upon the Internal Revenue Service.

Respectfully submitted,


RALPH J. MARRA, JR.
Acting United States Attorney

Dated: 1/15/09, 2009
Newark, New Jersey

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

United States of America	:	Hon. Dennis M. Cavanaugh
	:	
v.	:	Criminal No. 08-728
	:	
Robert Gonzalez & Geraldine Manuel	:	SEALED ORDER FOR DISCLOSURE
	:	OF TAXPAYER RETURNS AND
	:	RETURN INFORMATION

Upon consideration of the Application of Ralph J. Marra, Jr., Acting United States Attorney for the District of New Jersey, for an ex parte order pursuant to Title 26, United States Code, Section 6103(i)(1), directing the Internal Revenue Service to disclose tax returns and return information for the taxable periods 2001 to 2004 of the taxpayer Geraldine Manuel (DOB 2/20/1952; SSN 149-44-6808) and permitting disclosure of these materials in a trial of the within captioned matter, the Court finds:

1. There is reasonable cause to believe, based on the Indictment returned by the grand jury and other information believed to be reliable, that violations of federal criminal law, namely Title 18, United States Code, Section 1349 (conspiracy to commit wire fraud and mail fraud), have been committed.

2. There is reasonable cause to believe that the tax returns and return information are relevant to and probative of matters related to the trial in this matter and the commission of the charged violation of federal criminal law.

3. The tax returns and return information are probative of a matter in issue relevant to establishing the commission of an offense or the guilt of a party.

4. The tax returns and return information are sought exclusively for use in a federal criminal trial involving a charged violation of federal law.

5. The information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

The Court further finds that the Applicant, Lorraine S. Gerson, Assistant U.S. Attorney, Postal Inspector Jeffrey T. DeFuria, United States Postal Inspection Service, and Michael McGarry, Internal Revenue Service, are employees of the United States Department of Justice, United States Postal Service and the United States Department of the Treasury and are primarily and directly engaged in, and the information is sought solely for their use in connection with the pending trial of the within captioned case, and that the Application is made and authorized by Ralph J. Marra, Jr., Acting United States Attorney for the District of New Jersey.

It is, therefore, on this 22 day of Jan, 2009,

ORDERED that the Internal Revenue Service disclose such tax returns and return information for the taxable periods 2001 to

2004 of defendant Geraldine Manuel (DOB 2/20/1952; SSN 149-44-6808) as have been filed and are on file with the Internal Revenue Service; and it is further

ORDERED that if any of the tax returns and return information described above have not been filed or are not on file with the Internal Revenue Service, the Internal Revenue Service shall so certify; and it is further

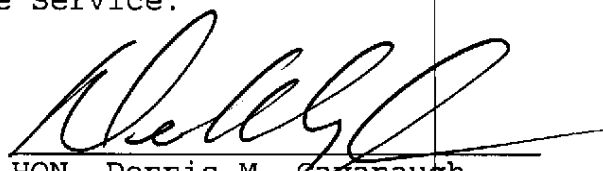
ORDERED that the Internal Revenue Service disclose such tax returns and return information described above as come into the possession of the Internal Revenue Service within the 90-day period immediately subsequent to the date of this Order; and it is further

ORDERED that the Internal Revenue Service disclose such tax returns and return information only to the Applicant, Lorraine S. Gerson, Assistant U.S. Attorney, Postal Inspector Jeffrey T. DeFuria, United States Postal Inspection Service, Special Agent Michael McGarry, Internal Revenue Service, and any officer or employee of any federal agency who may subsequently be assigned in this matter, who shall use the returns solely in conjunction with the trial in the within captioned matter; and it is further

ORDERED that the Applicant, Assistant U.S. Attorney Lorraine S. Gerson, and federal agents are authorized to disclose these items in a judicial proceeding pertaining to the enforcement of federal criminal laws; and it is further

ORDERED that no disclosure be made to any other person except in accordance with the provisions of Title 26, United States Code, Section 6103 and 26 C.F.R. Section 301.6103(i)-1; and it is further

ORDERED that the Application, this Order, the Affidavit, and any other papers regarding this Application be sealed until further order of the Court, except that a copy of this Order may be served upon the Internal Revenue Service.



HON. Dennis M. Cavanaugh
United States District Judge